

		Golf 603		Enterprise Funds		
Description	Account Code	FY2023 Actuals	2024 Adopted	2025	Difference 2025-2024	% Difference
			Budget	Proposed		
<b>Golf</b>						
	<b>Revenue</b>	<b>\$10,755.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	0
STATE AID-PERA	603-3-0000-33426	\$4,295.01	\$0.00	\$0.00	\$0.00	0
PERA PENSION OTHER REVENUE	603-3-0000-33439	\$27.00	\$0.00	\$0.00	\$0.00	0
SALE OF FIXED ASSETS	603-3-0000-39101	\$0.00	\$0.00	\$0.00	\$0.00	0
BOND PREMIUM AMORTIZATION	603-3-0000-39500	\$6,433.34	\$0.00	\$0.00	\$0.00	0
<b>Golf Food &amp; Beverage</b>						
	<b>Expense</b>	<b>\$349,290.97</b>	<b>\$350,294.00</b>	<b>\$333,676.00</b>	-\$16,618.00	-5%
WAGES OVERTIME	603-4-4512-102	\$734.07	\$0.00	\$500.00	\$500.00	0
WAGES PART-TIME	603-4-4512-103	\$102,957.08	\$101,270.00	\$102,000.00	\$730.00	1%
GRATUITIES	603-4-4512-104	\$11,918.25	\$11,000.00	\$11,000.00	\$0.00	0%
EMPLOYEE BENEFITS	603-4-4512-113	\$0.00	\$0.00	\$0.00	\$0.00	0
UNEMPLOYMENT BENEFITS	603-4-4512-114	\$312.12	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4512-121	\$4,494.91	\$9,206.00	\$4,500.00	-\$4,706.00	-51%
EMPLOYER CONT. F I C A	603-4-4512-122	\$8,907.07	\$9,431.00	\$7,000.00	-\$2,431.00	-26%
EMPLOYER PAID INSURANCE	603-4-4512-130	\$0.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMPENSATION	603-4-4512-151	\$787.00	\$917.00	\$866.00	-\$51.00	-6%
SUPPLIES - GENERAL	603-4-4512-210	\$20,330.89	\$18,000.00	\$18,000.00	\$0.00	0%
TOWELS/LINENS	603-4-4512-217	\$5,140.94	\$7,500.00	\$4,800.00	-\$2,700.00	-36%
COGS - ALCOHOL	603-4-4512-251	\$61,314.74	\$60,000.00	\$60,000.00	\$0.00	0%
COGS - BEV NON-ALCOHOL	603-4-4512-254	\$18,689.30	\$22,000.00	\$17,000.00	-\$5,000.00	-23%
COGS - FOOD	603-4-4512-259	\$84,863.32	\$80,000.00	\$81,760.00	\$1,760.00	2%
COGS - SUNDRIES	603-4-4512-262	\$9,995.35	\$7,470.00	\$7,650.00	\$180.00	2%
EXPIRED GOODS	603-4-4512-263	\$999.01	\$500.00	\$500.00	\$0.00	0%
ADVERTISING & PUBLICATIONS	603-4-4512-340	\$0.00	\$0.00	\$0.00	\$0.00	0
INSURANCE DEDUCTIBLE	603-4-4512-365	\$0.00	\$0.00	\$0.00	\$0.00	0
REPAIRS & MAINTENANCE	603-4-4512-404	\$4,504.92	\$4,000.00	\$4,000.00	\$0.00	0%
EQUIPMENT RENTAL	603-4-4512-415	\$2,746.80	\$2,500.00	\$2,600.00	\$100.00	4%
MISCELLANEOUS EXPENSE	603-4-4512-430	\$6,334.77	\$2,000.00	\$2,000.00	\$0.00	0%
LICENSE FEES/REGISTRATION	603-4-4512-460	\$4,260.43	\$4,500.00	\$4,500.00	\$0.00	0%

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-2024	% Difference
			2024 Adopted Budget	2025 Proposed		
CAPITAL OUTLAY	603-4-4512-500	\$0.00	\$10,000.00	\$5,000.00	-\$5,000.00	-50%
	<b>Revenue</b>	<b>\$418,370.87</b>	<b>\$389,000.00</b>	<b>\$411,000.00</b>	\$22,000.00	6%
FACILITY FEES	603-3-4512-38044	\$6,268.00	\$6,000.00	\$6,000.00	\$0.00	0%
GRATUITIES	603-3-4512-38045	\$11,918.25	\$11,000.00	\$11,000.00	\$0.00	0%
FOOD SALES	603-3-4512-38140	\$159,725.35	\$150,000.00	\$160,000.00	\$10,000.00	7%
BEVERAGE NON-ALCOHOL	603-3-4512-38141	\$29,807.33	\$28,000.00	\$30,000.00	\$2,000.00	7%
BEVERAGE ALCOHOL	603-3-4512-38142	\$200,917.22	\$185,000.00	\$195,000.00	\$10,000.00	5%
SUNDRIES	603-3-4512-38143	\$9,734.72	\$9,000.00	\$9,000.00	\$0.00	0%
	<b>Golf Maintenance</b>					
	<b>Expense</b>	<b>\$614,386.27</b>	<b>\$520,658.00</b>	<b>\$594,078.00</b>	\$73,420.00	14%
WAGES FULL-TIME	603-4-4513-101	\$172,463.60	\$182,506.00	\$191,045.00	\$8,539.00	5%
WAGES OVERTIME	603-4-4513-102	\$1,769.38	\$1,000.00	\$1,000.00	\$0.00	0%
WAGES PART-TIME	603-4-4513-103	\$96,859.58	\$80,000.00	\$105,000.00	\$25,000.00	31%
EMPLOYEE BENEFITS	603-4-4513-113	\$760.00	\$760.00	\$760.00	\$0.00	0%
UNEMPLOYMENT BENEFITS	603-4-4513-114	\$0.00	\$2,546.00	\$0.00	-\$2,546.00	-100%
VACATION ACCRUAL	603-4-4513-115	-\$104.38	\$0.00	\$0.00	\$0.00	0
EMPLOYER CONT. P E R A	603-4-4513-121	\$15,354.69	\$14,324.00	\$14,283.00	-\$41.00	0%
EMPLOYER CONT. F I C A	603-4-4513-122	\$20,248.10	\$20,276.00	\$20,211.00	-\$65.00	0%
GERF CHANGE	603-4-4513-129	\$37,296.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	603-4-4513-131	\$12,594.08	\$13,312.00	\$29,959.00	\$16,647.00	125%
DENTAL INSURANCE	603-4-4513-132	\$2,385.00	\$1,796.00	\$1,731.00	-\$65.00	-4%
LIFE & S-T DISABILITY	603-4-4513-133	\$542.30	\$525.00	\$536.00	\$11.00	2%
OPEB EXPENSE	603-4-4513-135	\$405.00	\$0.00	\$0.00	\$0.00	0
WORKER'S COMP INSURANCE	603-4-4513-151	\$3,624.71	\$2,663.00	\$3,822.00	\$1,159.00	44%
SUPPLIES - GENERAL	603-4-4513-210	\$7,079.02	\$6,000.00	\$8,000.00	\$2,000.00	33%
MOTOR FUELS	603-4-4513-212	\$24,568.03	\$25,000.00	\$25,000.00	\$0.00	0%
FERTILIZER & CHEMICALS	603-4-4513-216	\$64,561.78	\$40,000.00	\$45,000.00	\$5,000.00	13%
R & M - MACHINERY PARTS	603-4-4513-221	\$26,989.78	\$30,000.00	\$30,000.00	\$0.00	0%
R & M - IRRIGATION	603-4-4513-222	\$13,825.95	\$15,000.00	\$15,000.00	\$0.00	0%
SAFETY EQUIP & TRAINING	603-4-4513-231	\$639.54	\$800.00	\$631.00	-\$169.00	-21%
R & M - COURSE GEN IMPROV	603-4-4513-247	\$11,650.53	\$15,000.00	\$15,000.00	\$0.00	0%

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-2024	% Difference
			2024 Adopted Budget	2025 Proposed		
TRAVEL, CONF, MILEAGE ALLOW	603-4-4513-330	\$115.00	\$500.00	\$500.00	\$0.00	0%
ELECTRIC	603-4-4513-381	\$1,883.22	\$1,400.00	\$1,600.00	\$200.00	14%
WATER/SEWER	603-4-4513-382	\$81,930.67	\$62,000.00	\$62,000.00	\$0.00	0%
REPAIRS & MAINTENANCE	603-4-4513-404	\$805.13	\$1,750.00	\$2,000.00	\$250.00	14%
R & M - PRIVATE CART REPAIRS	603-4-4513-405	\$5,396.91	\$3,500.00	\$5,000.00	\$1,500.00	43%
UNIFORMS	603-4-4513-417	\$0.00	\$0.00	\$0.00	\$0.00	0
OPERATING LEASE PAYMENTS	603-4-4513-419	\$0.00	\$0.00	\$0.00	\$0.00	0
MISCELLANEOUS EXPENSE	603-4-4513-430	\$5.15	\$0.00	\$1,000.00	\$1,000.00	0
SPECIAL PROJECTS	603-4-4513-441	\$10,737.50	\$0.00	\$15,000.00	\$15,000.00	0
CAPITAL OUTLAY	603-4-4513-500	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>Golf Operations</b>						
	<b>Expense</b>	<b>\$540,991.85</b>	<b>\$537,881.11</b>	<b>\$901,718.56</b>	\$263,837.45	49%
WAGES FULL-TIME-	603-4-4511-101	\$18,065.16	\$50,920.00	\$21,744.00	-\$29,176.00	-57%
WAGES OVERTIME	603-4-4511-102	\$506.50	\$250.00	\$250.00	\$0.00	0%
WAGES PART-TIME	603-4-4511-103	\$58,384.00	\$50,000.00	\$50,000.00	\$0.00	0%
EMPLOYEE BENEFITS	603-4-4511-113	\$8.68	\$117.00	\$117.00	\$0.00	0%
EMPLOYER CONT. P E R A	603-4-4511-121	\$2,936.08	\$2,613.00	\$2,675.00	\$62.00	2%
EMPLOYER CONT. F I C A	603-4-4511-122	\$5,788.66	\$9,953.00	\$5,517.00	-\$4,436.00	-45%
EMPLOYER PAID INSURANCE	603-4-4511-130	\$0.00	\$0.00	\$0.00	\$0.00	0
HEALTH INSURANCE	603-4-4511-131	\$3,766.37	\$3,572.00	\$3,953.00	\$381.00	11%
DENTAL INSURANCE	603-4-4511-132	\$341.70	\$362.00	\$319.00	-\$43.00	-12%
LIFE & S-T DISABILITY	603-4-4511-133	\$59.82	\$62.00	\$63.00	\$1.00	2%
WORKER'S COMP INSURANCE	603-4-4511-151	\$765.44	\$651.00	\$859.00	\$208.00	32%
COMPUTER SUPPORT SERVICES	603-4-4511-207	\$11,383.62	\$11,250.00	\$13,550.00	\$2,300.00	20%
SUPPLIES - GENERAL	603-4-4511-210	\$4,738.51	\$5,500.00	\$5,500.00	\$0.00	0%
SUPPLIES - CLEANING	603-4-4511-211	\$603.53	\$500.00	\$1,000.00	\$500.00	100%
MOTOR FUELS	603-4-4511-212	\$0.00	\$0.00	\$0.00	\$0.00	0
COGS - GOLF MERCHANDISE	603-4-4511-260	\$24,348.80	\$25,000.00	\$30,000.00	\$5,000.00	20%
COGS - CLOTHING	603-4-4511-261	\$18,712.98	\$15,000.00	\$17,500.00	\$2,500.00	17%
COGS - SPECIAL ORDER	603-4-4511-262	\$9,299.29	\$8,000.00	\$8,000.00	\$0.00	0%
SUPPLIES - OFFICE	603-4-4511-264	\$2,327.25	\$2,400.00	\$2,000.00	-\$400.00	-17%

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-2024	% Difference
			2024 Adopted Budget	2025 Proposed		
DRIVING RANGE	603-4-4511-265	\$7,386.62	\$5,000.00	\$7,000.00	\$2,000.00	40%
AUDIT	603-4-4511-301	\$6,745.76	\$5,250.00	\$7,102.00	\$1,852.00	35%
CIVIL LEGAL FEES	603-4-4511-305	\$88.60	\$750.00	\$500.00	-\$250.00	-33%
PROFESSIONAL SERVICES	603-4-4511-310	\$121.80	\$0.00	\$0.00	\$0.00	0
HANDICAP SERVICES	603-4-4511-318	\$5,970.00	\$6,000.00	\$6,000.00	\$0.00	0%
PROF. FEES - CONSULTING	603-4-4511-319	\$114.11	\$0.00	\$0.00	\$0.00	0
TELEPHONE / CABLE	603-4-4511-321	\$6,860.51	\$7,600.00	\$7,600.00	\$0.00	0%
COMPUTER COMM/MAINT	603-4-4511-322	\$3,607.24	\$4,000.00	\$4,000.00	\$0.00	0%
POSTAGE	603-4-4511-323	\$931.08	\$900.00	\$950.00	\$50.00	6%
ADVERTISING & PUBLICATIONS	603-4-4511-340	\$564.40	\$1,500.00	\$1,000.00	-\$500.00	-33%
PROMOTION	603-4-4511-341	\$4,150.00	\$4,500.00	\$3,800.00	-\$700.00	-16%
INSURANCES	603-4-4511-369	\$14,443.10	\$12,662.11	\$13,928.00	\$1,265.89	10%
ELECTRIC	603-4-4511-381	\$22,290.05	\$21,000.00	\$23,000.00	\$2,000.00	10%
WATER/SEWER	603-4-4511-382	\$5,217.09	\$5,000.00	\$5,500.00	\$500.00	10%
STORM SEWER UTILITIES	603-4-4511-383	\$5,989.04	\$6,000.00	\$6,000.00	\$0.00	0%
REFUSE	603-4-4511-384	\$4,208.93	\$4,000.00	\$4,500.00	\$500.00	13%
NATURAL GAS	603-4-4511-385	\$7,885.31	\$9,500.00	\$9,500.00	\$0.00	0%
CONTRACTED SERVICES	603-4-4511-401	\$94,609.00	\$100,170.00	\$102,173.00	\$2,003.00	2%
REPAIRS & MAINTENANCE	603-4-4511-404	\$13,969.09	\$13,000.00	\$13,000.00	\$0.00	0%
EQUIPMENT RENTAL	603-4-4511-411	\$5,925.74	\$5,200.00	\$5,200.00	\$0.00	0%
TOURNAMENT FLEET RENTALS	603-4-4511-412	\$10,630.00	\$6,000.00	\$3,000.00	-\$3,000.00	-50%
PORTABLE TOILETS	603-4-4511-418	\$2,221.14	\$1,800.00	\$2,000.00	\$200.00	11%
DEPRECIATION	603-4-4511-420	\$98,716.74	\$84,000.00	\$143,105.00	\$59,105.00	70%
MISCELLANEOUS EXPENSE	603-4-4511-430	\$4.76	\$250.00	\$0.00	-\$250.00	-100%
CASH (OVER) SHORT	603-4-4511-431	\$6,284.13	\$0.00	\$0.00	\$0.00	0
DUES & SUBSCRIPTIONS	603-4-4511-433	\$1,247.38	\$1,000.00	\$1,200.00	\$200.00	20%
CREDIT CARD FEES	603-4-4511-437	\$32,574.29	\$29,000.00	\$29,000.00	\$0.00	0%
BAD DEBT EXPENSE	603-4-4511-438	\$0.00	\$250.00	\$0.00	-\$250.00	-100%
LICENSE FEES/REGISTRATION	603-4-4511-460	\$175.00	\$1,000.00	\$1,000.00	\$0.00	0%
DONATION OTHER CIVIC ORG.	603-4-4511-490	\$0.00	\$0.00	\$0.00	\$0.00	0
CAPITAL OUTLAY	603-4-4511-500	\$0.00	\$0.00	\$320,000.00	\$320,000.00	0

Description	Account Code	FY2023 Actuals	Enterprise Funds		Difference 2025-2024	% Difference
			2024 Adopted Budget	2025 Proposed		
DEBT SERVICE INTEREST	603-4-4511-611	\$12,864.55	\$10,399.00	\$13,613.56	\$3,214.56	31%
BOND ISSUANCE FEES	603-4-4511-620	\$3,160.00	\$6,000.00	\$5,000.00	-\$1,000.00	-17%
	<b>Revenue</b>	<b>\$1,125,772.02</b>	<b>\$1,003,982.00</b>	<b>\$1,363,102.00</b>	<b>\$359,120.00</b>	<b>36%</b>
EMPLOYEE GOLF PUNCH CARD	603-3-4511-34710	\$2,334.08	\$0.00	\$0.00	\$0.00	0
INTEREST INCOME	603-3-4511-36210	\$11,635.31	\$0.00	\$5,000.00	\$5,000.00	0
FINANCE CHARGE INCOME	603-3-4511-36220	\$0.00	\$0.00	\$0.00	\$0.00	0
ATM INCOME	603-3-4511-36221	\$0.00	\$0.00	\$0.00	\$0.00	0
CONTRIBUTIONS AND DONATIONS	603-3-4511-36230	\$1,283.14	\$0.00	\$1,300.00	\$1,300.00	0
REIMBURSEMENTS	603-3-4511-36240	\$879.46	\$500.00	\$500.00	\$0.00	0%
MEMBERSHIP DUES	603-3-4511-38040	\$299,037.57	\$306,000.00	\$315,000.00	\$9,000.00	3%
ADDITIONAL FEES	603-3-4511-38041	\$8,270.00	\$8,500.00	\$8,500.00	\$0.00	0%
RENTALS	603-3-4511-38042	\$100.00	\$500.00	\$500.00	\$0.00	0%
LESSONS	603-3-4511-38043	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
MISCELLANEOUS INCOME	603-3-4511-38045	\$1,378.80	\$0.00	\$1,500.00	\$1,500.00	0
GOLF MERCHANDISE	603-3-4511-38046	\$40,061.99	\$50,000.00	\$50,000.00	\$0.00	0%
CLOTHING	603-3-4511-38047	\$25,971.46	\$20,000.00	\$25,000.00	\$5,000.00	25%
GREEN FEES	603-3-4511-38048	\$350,403.01	\$304,459.00	\$342,404.00	\$37,945.00	12%
DAILY CART FEES	603-3-4511-38049	\$207,563.23	\$214,727.00	\$223,198.00	\$8,471.00	4%
PRIVATE CART FEES	603-3-4511-38050	\$14,445.00	\$17,850.00	\$27,000.00	\$9,150.00	51%
DRIVING RANGE	603-3-4511-38051	\$24,375.90	\$25,000.00	\$26,000.00	\$1,000.00	4%
SPECIAL ORDER-MERCHANDISE	603-3-4511-38052	\$9,489.20	\$8,000.00	\$9,200.00	\$1,200.00	15%
PRIVATE CART REPAIRS	603-3-4511-38053	\$7,273.87	\$4,000.00	\$5,500.00	\$1,500.00	38%
OPERATING TRANSFER IN	603-3-4511-39200	\$121,270.00	\$41,946.00	\$0.00	-\$41,946.00	-100%
BOND PROCEEDS	603-3-4511-38054	\$0.00	\$0.00	\$100,000.00	\$100,000.00	0
USE OF FUND BALANCE	603-3-4511-38055	\$0.00	\$0.00	\$220,000.00	\$220,000.00	0
	<b>Grand Total Exp-Rev</b>	<b>-\$50,229.15</b>	<b>\$15,851.11</b>	<b>\$55,370.56</b>		